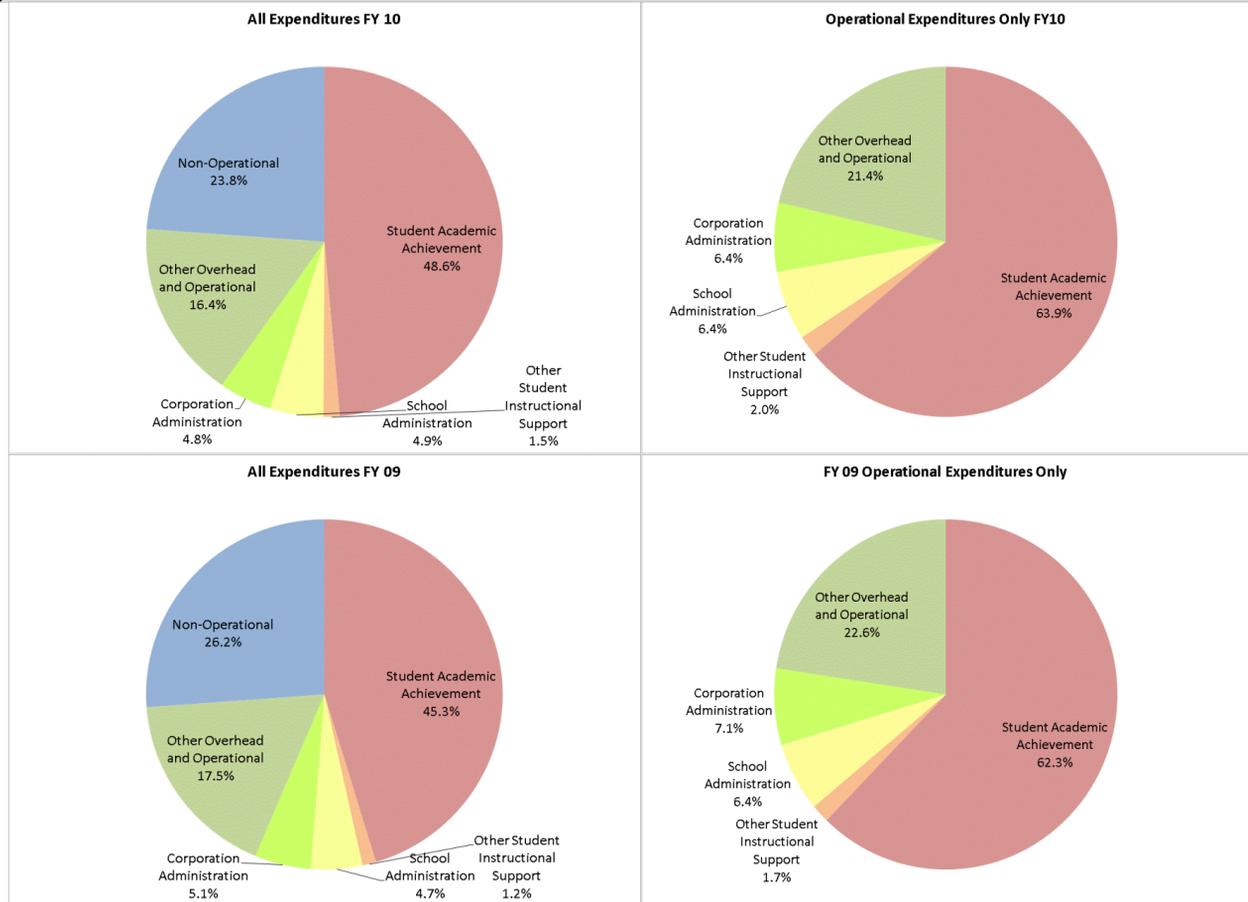


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Baugo Community Schools (2260)**

**Baugo Community Schools (2260)**

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$6,133,628	50.4%	\$9,538,326	49.9%	\$9,125,483	45.3%	\$9,682,264	48.6%
Student Instructional Support	\$745,427	6.1%	\$1,002,273	5.2%	\$1,185,767	5.9%	\$1,259,984	6.3%
Overhead and Operational	\$2,509,625	20.6%	\$3,790,290	19.8%	\$4,554,616	22.6%	\$4,225,550	21.2%
Nonoperational	\$2,783,391	22.9%	\$4,800,429	25.1%	\$5,268,666	26.2%	\$4,746,715	23.8%
<b>Grand Total</b>	<b>\$12,172,070</b>		<b>\$19,131,319</b>		<b>\$20,134,532</b>		<b>\$19,914,512</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY2000	FY2006	FY2009	FY2010
	56.5%	55.1%	51.2%	54.9%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Baugo Community Schools (2260)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$158,984	\$320,484			102%
	11100 Regular Programs; Elementary	\$1,628,762	\$2,188,513	\$3,360,971	\$3,225,223	98%	47%	-4%
	11200 Regular Programs; Middle/Junior High	\$845,457	\$822,466	\$1,183,508	\$1,115,702	32%	36%	-6%
	11300 Regular Programs; High School	\$1,126,342	\$1,330,144	\$2,047,084	\$1,994,560	77%	50%	-3%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$57,107			
	11430 Vocational Education; Distributive Education	\$40,369	\$53,474	\$61,087	\$60,608	50%	13%	-1%
	11450 Vocational Education; Consumer and Homemaking	\$0	\$0	\$58,613	\$68,893			18%
	11460 Vocational Education; Occupational Home Economics	\$47,262	\$55,716	\$0	\$0	-100%	-100%	
	11590 Other Vocational Education Programs	\$0	\$7,099	\$4,300	\$3,000			-30%
	12110 Gifted And Talented; Gifted and Talented	\$62,778	\$62,099	\$54	\$0	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$30,893	\$21,650			-30%
	12210 Mental Disabilities; Mild Mental Disabilities	\$270,412	\$553,994	\$660,674	\$891,466	230%	61%	35%
	12350 Physical Impairment; Homebound	\$373	\$2,511	\$9,756	\$2,016	441%	-20%	-79%
	12710 Equal Opportunity At Risk	\$155,302	\$173,465	\$179,606	\$191,185	23%	10%	6%
	12900 Other Special Programs	\$10,575	\$0	\$85,325	\$16,632	57%		-81%
	14300 Summer School Programs; High School	\$43,656	\$17,189	\$49,096	\$2,500	-94%	-85%	-95%
	16100 Remediation Testing	\$85,503	\$69,488	\$0	\$0	-100%	-100%	
	16200 Preventive Remediation	\$0	\$0	\$33,360	\$42,137			26%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$3,759	\$0	\$18,657	\$15,434	311%		-17%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$78,592	\$98,952	\$184,068	\$132,443	69%	34%	-28%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$313,360	\$647,487	\$0	\$0	-100%	-100%	
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$467,387	\$982,359			110%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$3,023	\$0	\$0		-100%	
	22130 Improvement of Instruction; Instructional Staff Training	\$2,195	\$3,658	\$322	\$15,440	> 500%	322%	> 500%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$148	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$110,042	\$125,644	\$141,171	\$143,795	31%	14%	2%
	22230 Library/Media Services; Audiovisual	\$13,210	\$5,355	\$3,917	\$2,240	-83%	-58%	-43%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$83,922	\$92,317			10%
	22360 Instruction, Related Technology; Network Support	\$0	\$153,566	\$112,316	\$114,832		-25%	2%
	22400 Academic Student Assessment	\$0	\$0	\$0	\$1,859			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$106,101	\$136,859	\$0	\$0	-100%	-100%	
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$53,520	\$0	\$173,764	\$129,793	143%		-25%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$10,857	\$25,877	\$16,646	\$38,590	255%	49%	132%
	26497 2007 Account Code - Teachers Retirement Fund	\$208,348	\$330,383	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$5,216,922</b>	<b>\$6,866,962</b>	<b>\$9,125,483</b>	<b>\$9,682,264</b>	<b>86%</b>	<b>41%</b>	<b>6%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$1,813	\$20,431	\$17,770		> 500%	-13%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$25,000			
	21220 Guidance Services; Counseling Services	\$69,877	\$122,814	\$111,851	\$131,571	88%	7%	18%
	21340 Health Services; Nurse Services	\$35,066	\$79,942	\$116,522	\$119,768	242%	50%	3%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$75,967	\$999	\$0	\$0	-100%	-100%	
	24100 Office of The Principal	\$428,479	\$579,503	\$836,197	\$863,289	101%	49%	3%
	24900 Other Support Services, School Administration	\$3,000	\$0	\$100,767	\$102,586	> 500%		2%
<b>Student Instructional Support Total</b>		<b>\$612,389</b>	<b>\$785,072</b>	<b>\$1,185,767</b>	<b>\$1,259,984</b>	<b>106%</b>	<b>60%</b>	<b>6%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$10,000	\$10,120	\$0	\$0	-100%	-100%	
	23150 Board of Education; Legal Services	\$1,359	\$12,354	\$23,625	\$54,675	> 500%	343%	131%
	23160 Board of Education; Promotion Expenses	\$2,484	\$1,969	\$0	\$0	-100%	-100%	
	23190 Board of Education; Other Governing Body Services	\$3,530	\$5,040	\$19,330	\$20,225	473%	301%	5%
	23210 Executive Administration; Office of The Superintendent	\$94,154	\$137,475	\$595,752	\$449,976	378%	227%	-24%
	23220 Executive Administration; Community Relations	\$25,711	\$15,397	\$722	\$258	-99%	-98%	-64%
	23230 Executive Administration; Staff Relations and Negotiations	\$22,000	\$27,730	\$24,893	\$31,517	43%	14%	27%
	23290 Executive Administration; Other Executive Administration Services	\$3,177	\$2,373	\$33,000	\$0	-100%	-100%	-100%
	25110 Fiscal Services; Office of The Business Manager	\$28,292	\$68,208	\$147,367	\$190,075	> 500%	179%	29%
	25120 Fiscal Services; Service Area Direction	\$103,077	\$146,075	\$13,362	\$21,010	-80%	-86%	57%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$49,403	\$48,720			-1%
	25150 Fiscal Services; Payroll Services	\$24,077	\$43,674	\$30,386	\$30,250	26%	-31%	0%
	25160 Fiscal Services; Financial Accounting	\$0	\$979	\$31,637	\$34,888		> 500%	10%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Baugo Community Schools (2260)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	25191 Other Fiscal Services; Refund of Revenue	\$5,047	\$9,587	\$10,532	\$20,491	306%	114%	95%
	25192 Other Fiscal Services; Petty Cash	\$4,489	\$400	\$655	\$656	-85%	64%	0%
	25193 Other Fiscal Services; Printed Forms	\$3,252	\$1,434	\$1,572	\$924	-72%	-36%	-41%
	25195 Other Fiscal Services; Bank Account Service Charge	\$56	\$1,243	\$1,807	\$3,300	> 500%	165%	83%
	25300 Printing, Publishing, and Duplicating Services	\$1,357	\$2,744	\$2,304	\$891	-34%	-68%	-61%
	25720 Personnel Services; Recruitment and Placement	\$920	\$0	\$0	\$434			
	25750 Personnel Services; Health Services	\$9,927	\$11,946	\$11,353	\$4,133	-58%	-65%	-64%
	25890 Other Technology Services	\$0	\$0	\$30,137	\$40,096			33%
	25920 Ditch Assessments	\$0	\$0	\$5,284	\$5,986			13%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$37,295	\$43,279	\$162,490	\$113,319	204%	162%	-30%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$699,560	\$1,172,231	\$1,225,539	\$1,162,803	66%	-1%	-5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$12,961	\$7,715	\$9,667	\$4,292	-67%	-44%	-56%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$206,698	\$242,732	\$227,181	\$188,471	-9%	-22%	-17%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$452	\$1,118	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,917	\$11,060	\$10,200	\$12,505	81%	13%	23%
	26700 Operation and Maintenance of Plant Services; Insurance	\$41,077	\$139,512	\$143,116	\$159,234	288%	14%	11%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$31,127	-\$3,529			-111%
	27010 Student Transportation; Service Area Direction	\$92,000	\$30,284	\$60,495	\$84,131	-9%	178%	39%
	27100 Student Transportation; Vehicle Operation	\$60,522	\$160,320	\$210,616	\$223,592	269%	39%	6%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$50,260	\$54,677	\$73,419	\$88,863	77%	63%	21%
	27400 Student Transportation; Purchase of School Buses	\$35,000	\$133,000	\$197,507	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$4,717	\$476	\$0	\$0	-100%	-100%	
	27700 Student Transportation; Contracted Transportation Services	\$398,340	\$548,487	\$562,402	\$563,509	41%	3%	0%
	27900 Student Transportation; Other Student Transportation Services	\$25	\$0	\$0	\$0	-100%		
	31100 Food Services Operations; Service Area Direction	\$25,493	\$32,034	\$50,124	\$54,901	115%	71%	10%
	31200 Food Services Operations; Food Preparation and Dispensing	\$126,393	\$187,192	\$285,621	\$315,470	150%	69%	10%
	31400 Food Services Operations; Food Purchases	\$157,971	\$182,789	\$252,573	\$274,714	74%	50%	9%
	31900 Other Food Services	\$33,422	\$15,297	\$19,418	\$24,772	-26%	62%	28%
<b>Overhead and Operational Total</b>		<b>\$2,331,091</b>	<b>\$3,460,952</b>	<b>\$4,554,616</b>	<b>\$4,225,550</b>	<b>81%</b>	<b>22%</b>	<b>-7%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$16,824			
	33200 Community Recreation	\$0	\$0	\$42,037	\$41,940			0%
	33400 Athletic Coaches	\$185,402	\$228,867	\$193,761	\$193,574	4%	-15%	0%
	33940 Child Care Services	\$8,000	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$0	\$0	\$3,585	\$3,530			-2%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$0	\$0	\$22,248			
	45100 Building Acquisition, Construction and Improvements	\$376,070	\$43,080	\$456,759	\$448,831	19%	> 500%	-2%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$63,000	\$434,498	\$237,398	\$0	-100%	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$133,235	\$194,101	\$319,133	\$244,379	83%	26%	-23%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$12,116			
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$427,187	\$341,865	\$237,748	\$221,146	-48%	-35%	-7%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$41,977	\$18,962	\$79,195	\$5,727	-86%	-70%	-93%
	51100 Debt Services; Principal on Debt; Bonds	\$240,000	\$1,572,879	\$180,000	\$115,000	-52%	-93%	-36%
	52100 Debt Services; Interest on Debt; Bonds	\$76,485	\$145,071	\$46,593	\$172,859	126%	19%	271%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$45,914	\$89,524	\$21,146		-54%	-76%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,049,759	\$1,556,590	\$1,777,500	\$1,732,500	65%	11%	-3%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$75,810	\$1,491,573	\$1,422,005		> 500%	-5%
	54200 Common School Fund; Principal	\$135,484	\$77,190	\$103,882	\$65,648	-52%	-15%	-37%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$1,050	\$8,478	\$5,495		423%	-35%
	59200 Other Debt Services Obligations; Bank Fee	\$2,000	\$0	\$0	\$1,750	-13%		
	60700 Nonprogramed Charges; Scholarships	\$5,600	\$2,500	\$1,500	\$0	-100%	-100%	-100%
<b>Nonoperational Total</b>		<b>\$2,744,197</b>	<b>\$4,738,377</b>	<b>\$5,268,666</b>	<b>\$4,746,715</b>	<b>73%</b>	<b>0%</b>	<b>-10%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$74,714	\$109,909	\$0	\$0			
	26492 2007 Account Code - Social Security	\$451,516	\$576,343	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$641,590	\$1,320,939	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$3,050	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$99,652	\$1,269,715	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,267,471</b>	<b>\$3,279,956</b>	<b>\$0</b>	<b>\$0</b>			